

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of  
Etsuro MORITA and Akihiko ENDO

Date: December 1, 2010

Serial No. : 10/587,725

Art Unit: 2813

Filed : July 26, 2006

Examiner: Candice Chan

For : METHOD FOR MANUFACTURING SOI WAFER

Mail Stop ISSUE FEE  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, Virginia 22313-1450

Sir:

**COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE**

The U.S. Patent and Trademark Office issued a Notice of Allowance dated September 2, 2010 on the above-identified patent application. In the Notice, the Examiner allowed claims 1–13. The Examiner also paraphrased the claimed invention as part of the stated reasons for allowance. Applicants agree with the Examiner's conclusions regarding the patentability of the allowed claims, without necessarily agreeing with or acquiescing in the Examiner's reasoning. In particular, Applicants believe that the application is allowable because the prior art fails to teach or suggest the invention as claimed, independent of how the invention is paraphrased.

Please contact the undersigned regarding any questions or comments, or if a telephone call would expedite issuance of the patent.

Respectfully submitted,

**CERTIFICATE OF ELECTRONIC FILING**

KOLISCH HARTWELL, P.C.

I hereby certify that this correspondence is being submitted to the U.S. Patent and Trademark Office via its EFS-Web Electronic Filing System on December 1, 2010.

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